

**FILED**

**NOV 20 1997**

**DOROTHY A. EVANS, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

In re:	)	
	)	
MARY BENEFIELD,	)	Case No. 97-01396-M
	)	
Debtor.	)	Chapter 7
	)	
_____	)	
MARY BENEFIELD,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Adv. No. 97-0260-M
	)	
UNITED STATES OF AMERICA, ex rel	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
_____	)	

**JUDGMENT**

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on July 28, 1997, in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on March 28, 1997.

DOCKETED 11-20-97  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

9

2. On July 28, 1997 the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The plaintiff's 1983, 1985 - 1989, and 1991 federal income tax liabilities are properly subject to discharge in this bankruptcy proceeding, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

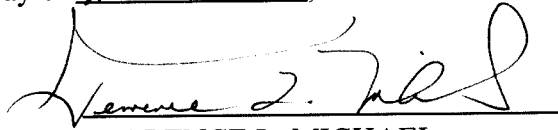
4. The Plaintiff's 1993 federal income tax liabilities are not dischargeable, pursuant to 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(i).

5. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1983, 1985, 1986, 1988, 1989, and 1991 federal income tax liabilities which continue in effect and attach to all existing property and rights to property, including exempt property, belonging to the plaintiff both on and prior to the filing of the bankruptcy petition. See 11 U.S.C. § 522(c)(2)(B); 26 U.S.C. § 6322.

6. The United States properly filed a pre-petition Notice of Federal Tax Lien in connection with the plaintiff's 1993 federal income tax liabilities which continue in effect and attach to all existing property and rights to property, including exempt property, belonging to the plaintiff both prior to and following the filing of the bankruptcy petition. See 11 U.S.C. § 522(c)(2)(B); 26 U.S.C. § 6322.

7. This adversary action is hereby dismissed with prejudice as to the plaintiff and the United States of America, each party to bear its own litigation expenses, including costs and attorneys' fees.

IT IS SO ORDERED this 8<sup>th</sup> day of November, 1997.

A handwritten signature in black ink, appearing to read "Terrence L. Michael", is written over a horizontal line.

TERRENCE L. MICHAEL  
UNITED STATES BANKRUPTCY JUDGE